## (19) World Intellectual Property **Organization**

International Bureau





(43) International Publication Date 30 June 2005 (30.06.2005)

PCT

## (10) International Publication Number WO 2005/058995 A1

C08G 18/12, (51) International Patent Classification<sup>7</sup>: 18/66, 18/42, C09D 175/06

(21) International Application Number:

PCT/GB2004/005227

(22) International Filing Date:

14 December 2004 (14.12.2004)

(25) Filing Language:

English

(26) Publication Language:

English

(30) Priority Data:

0329171.3 17 December 2003 (17.12.2003) GB0415310.2 8 July 2004 (08.07.2004)

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- (81) Designated States (unless otherwise indicated, for every kind of national protection available): AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BW, BY, BZ, CA, CH, CN, CO, CR, CU, CZ, DE, DK, DM, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KP, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NA, NI, NO, NZ, OM, PG, PH, PL, PT, RO, RU, SC, SD, SE, SG, SK, SL, SY, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, YU, ZA, ZM, ZW.
- (84) Designated States (unless otherwise indicated, for every kind of regional protection available): ARIPO (BW, GH, GM, KE, LS, MW, MZ, NA, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European (AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IS, IT, LT, LU, MC, NL, PL, PT, RO, SE, SI, SK, TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

## Published:

with international search report

For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.



(57) Abstract: An aqueous coating composition, which when in the form of a film exhibits an MVTR of ≤ 500g/m²/24h comprising 20 to 80 wt% of a polyurethane A with an acid value of 8 to 40mg KOH/g and a hard segment content ≥ 40wt%, a ring structure content  $\geq$  48 wt% and 80 to 20 wt% of a vinyl polymer B with a Tg  $\geq$  20°C.